

**FEATURING BEST PRACTICES
OF STATE AGENCIES AND INSTITUTIONS OF THE
COMMONWEALTH OF VIRGINIA**

**Auditing Program
Self-Monitoring Program**

**Virginia Department of Health
implemented this best practice
in November 1997**

*Qualifying under the
Best Practices catalogue*

3 Provide Capabilities
33 Provide administrative support services
331 Information for decision-making

**Best Practice Summary
(how it works, how you measure it)**

Based on items audited by the office of Internal Audit, we have created a one or two page audit review sheet for each "business area" of concern. They are mailed out ("Audit Review Sheets") to be completed by the local offices and returned with a due date. [Note: A different business area is reviewed each month or two, based on the need.]

The completed forms are returned for review and analysis. Any areas where the answer shows a possible problem starting can be quickly fixed and/or adjusted. This process helps put the systems back on track before they become a larger problem or audit concern.

Impact on the Process Organizational Performance (OUTCOMES)

This small "self audit program" keeps important "Business Practice Needs" in the minds of the remote/local offices with minimal interruption. It also helps work units stay in compliance to audit needs as well as putting a "Safe Guard" in place to protect the Commonwealth's use of public funds and assets.

Best Practice Qualification

According to the Commission of Sponsored Organizations (COSO) of the Treadway Commission, including the Institute of American Public Accounts, Institute of Internal Audit, and the Institute of Management and Accountants, a primary internal control component for ALL FISCAL ACTIVITIES (best practice) is monitoring. Are approved procedures in place to monitor on an ongoing basis, to evaluate the functions of internal controls? This self-monitoring program as outlined meets these needs presented by this Commission.

For Additional Information

Lord Fairfax Health District
Virginia Department of Health
150 Commercial Street
Winchester, VA 22601

David D. Crabtree
(540) 722-3470
dcrabtree@vdh.state.va.us

Richard Corrigan
Internal Audit Director
Virginia Department of Health
1500 East Main Street
Richmond, VA 23219
(804) 786-3568
rcorrigan@VDH.STATE.VA.US

